

Parachute Battlement Mesa Park & Rec District  
Statement of Net Position  
As of September 30, 2023 and 2022

Accrual Basis

	Sep 30, 23	Dec 31, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds	1,736,108.18	275,509.56	1,460,598.62
ColoTrust	4,040,997.93	4,263,079.54	-222,081.61
Total Checking/Savings	5,777,106.11	4,538,589.10	1,238,517.01
Accounts Receivable			
Accounts Receivable	137,607.61	0.00	137,607.61
Total Accounts Receivable	137,607.61	0.00	137,607.61
Other Current Assets			
Inventory	41,907.41	31,029.24	10,878.17
Petty Cash	1,569.60	1,569.60	0.00
Property Taxes Receivable	2,829,880.00	2,829,880.00	0.00
Rec Inventory	2,309.60	1,754.71	554.89
Total Other Current Assets	2,875,666.61	2,864,233.55	11,433.06
Total Current Assets	8,790,380.33	7,402,822.65	1,387,557.68
Fixed Assets			
COMMUNITY PARK	1,771,795.34	1,771,795.34	0.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	4,626,510.43	4,642,880.40	-16,369.97
PARK & REC DIVISION	464,883.00	464,883.00	0.00
PBM Trail	256,291.05	256,291.05	0.00
REC CENTER	1,942,098.38	1,930,284.39	11,813.99
Total Fixed Assets	9,070,782.62	9,075,338.60	-4,555.98
<b>TOTAL ASSETS</b>	<b>17,861,162.95</b>	<b>16,478,161.25</b>	<b>1,383,001.70</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable	10,551.80	236.11	10,315.69
Credit Cards	10,301.38	5,364.38	4,937.00
Other Current Liabilities			
Deferred Property Taxes	2,829,880.00	2,829,880.00	0.00
Payroll Liabilities	13,476.94	19,899.13	-6,422.19
Restaurant Security Deposit	1,380.00	1,380.00	0.00
Sales Tax Payable	2,638.79	149.31	2,489.48

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TABOR 3%	85,900.00	85,900.00	0.00
Total Other Current Liabilities	2,933,275.73	2,937,208.44	-3,932.71
Total Current Liabilities	2,954,128.91	2,942,808.93	11,319.98
Total Liabilities	2,954,128.91	2,942,808.93	11,319.98
Equity			
Fund Balances Unrestricted	4,545,913.00	4,403,863.57	142,049.43
Invested in capital assets	9,075,339.32	9,075,339.32	0.00
TABOR RESTRICTED	-85,900.00	-85,900.00	0.00
Net Income	1,371,681.72	142,049.43	1,229,632.29
Total Equity	14,907,034.04	13,535,352.32	1,371,681.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,861,162.95</b>	<b>16,478,161.25</b>	<b>1,383,001.70</b>